



ARIZONA STATE SENATE
Fifty-Fifth Legislature, First Regular Session

AMENDED

FACT SHEET FOR S.B. 1297

~~insurance; optometrists; contracts; covered services;~~
(NOW: income tax filing extension; 2020)

As passed by the Senate, S.B. 1297 prohibited a contract between an optometrist and an optometric service corporation, health care services organization, disability insurer, group disability insurer or blanket disability insurer from requiring the optometrist to provide uncovered services at a fee set by the insurer.

The House of Representatives adopted a strike-everything amendment that does the following:

Purpose

An emergency measure that extends the filing and payment due dates for an individual's state income tax return from April 15, 2021, to May 17, 2021.

Background

On March 17, 2021, the U.S. Department of the Treasury and the U.S. Internal Revenue Service extended the federal income tax filing due date for individuals for taxable year (TY) 2020 to May 17, 2021. An individual taxpayer may postpone federal income tax payments for TY 2020 without penalties and interest, regardless of the amount owed. Penalties and interest will begin to accrue on any remaining unpaid balance as of May 17, 2021 ([IR-2021-59](#)).

Statute requires an individual's state income tax return that is made on the basis of the calendar year to be filed on or before April 15 of each year (A.R.S. §§ [43-325](#) and [43-501](#)).

Extending the due date for an individual's state income tax return may delay the transmittance of state General Fund monies derived from individual income tax payments.

Provisions

1. Extends, from April 15, 2021, to May 17, 2021, the filing and payment due dates for an individual's income tax return.
2. Requires the Arizona Department of Revenue to collect interest on any unpaid income tax beginning May 17, 2021, until the tax is paid.
3. Allows the following tax credits to be applied to an individual's TY 2020 or TY 2021 income tax return:
 - a) the Credit for Contribution to Qualifying Charitable Organizations;
 - b) the Credit for Contributions to School Tuition Organizations (STOs);
 - c) the Public School Extracurricular Activity Fee Tax Credit; and
 - d) the Credit for Contributions to Certified STOs.
4. Becomes effective on signature of the Governor, if the emergency clause is enacted.

Amendments Adopted by the House of Representatives

- Adopted the strike-everything amendment relating to income tax filing extension.

House Action

WM	3/24/21	DPA/SE	10-0-0-0
3 rd Read	3/31/21		58-0-2

Prepared by Senate Research

March 31, 2021

MG/g